

NOTICE OF RULE MAKING

The Tax Appeals Commission of the Department of Inspector General announces a public comment period of thirty (30) calendar days for the following proposed rule under one or more of the following chapters, subchapters, or sections of the Arkansas Code: §§ 26-18-1101 – 26-18-1120.

Effective January 1, 2023:

The Tax Appeals Commission has drafted rules and forms to carry out the intent and purposes of the Independent Tax Appeals Commission Act, Ark. Code Ann. § 26-18-1101 *et seq.* The rules establish procedures for the new Tax Appeals Commission regarding: 1) Statement of Organization and Operations; 2) Information for Public Guidance; 3) General Organization, 4) Rule-making; and 5) Adjudicatory Proceedings. The rules also include forms for a state tax appeal, expedited appeal, and power of attorney. A public hearing will be held on November 10, 2022, at 1:30 p.m. at the Bessie Moore Conference Room, Arkansas State Library, 900 W. Capitol, Suite 200, Little Rock, AR 72201.

The proposed rule is available for review at the Department of Inspector General (DIG), 900 W. Capitol, Suite 310, Little Rock, Arkansas 72201. You may also access and download the proposed rule at <https://ig.arkansas.gov/tax-appeals-commission/>. Public comments must be submitted in writing at the above address or at the following email address: TAC.publiccomments@arkansas.gov. All public comments must be received by DIG no later than November 12, 2022. Please note that public comments submitted in response to this notice are considered public documents. A public comment, including the commenter's name and any personal information contained within the public comment, will be made publicly available and may be seen by various people.

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Department of Inspector General Chief Counsel